Data Dictionary

Dataset Name		C-5A and C-5B, Apportionment Results, C And S Corporations
Dataset Description		The dataset includes a summary of the average corporation apportionment factors for all Corporations (C and S Corporations) based on California corporate tax returns. For more information by taxable year, see https://www.ftb.ca.gov/aboutftb/plans_reports.shtml, Annual Report, Tables C-5A And C-5B.
Dataset Update Frequency		Annually

Column Number	Data Field Name	Data Field Description	Data Field Type	API Field Name
1	ID	Row identifier.	Number	id
2	Taxable Year	Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts.	Number	taxable_year
3	Year Time Date	Taxable year for which tax returns were filed in time and date format.	Time And Date	year_time_date
4	Corporation Type	Identifies C or S corporation.	Text	corporation_type
5	Apportionment Factor	Apportionment factor, such as property value, payroll, sales, or overall.	Text	apportionment _factor
6	Returns Within and Outside CA	Number of returns within and outside CA by apportionment factor.	Number	returns_within_and_outside_ca
7	Amount of Apportionment Within and Outside CA	Amount of apportionment within and outside CA by apportionment factor.	Number	amount_of_apportionment_within_and_outside_ca
8	Returns Within CA	Number of returns within CA by apportionment factor.	Number	returns_within_ca
9	Amount of Apportionment Within CA	Amount of apportionment within CA by apportionment factor.	Number	amount_of_apportionment_within_ca
10	Statewide Average Factor	Statewide average factor by apportionment factor.	Number	statewide_average_factor
11	Returns Overall Average Apportionment Factor	Number of returns overall average apportionment factor	Number	returns_overall_average_apportionment_factor
12	Overall Average Apportionment Factor	Amount of overall average apportionment factor.	Number	overall_average_apportionment_factor

Additional Details